



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin 11 of 2023**  
**Random Week for Qualified Business**  
**August 22, 2023**

**TO:** Assessors and Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** Random Week for “Qualified Business”

Public Act (PA) 96 of 1994 provides that in certain circumstances the “qualified personal property” for a “qualified business” (usually a leasing company) may be assessed to the user of that personal property rather than to its owner (the leasing company). See State Tax Commission Bulletin No. 16 of 1994 for more information.

PA 96 of 1994 states that one of the requirements of a “qualified business” is that the business must have 30 or fewer employees during a week selected at random each year by the State Tax Commission.

**The week selected at random by the State Tax Commission for 2023 assessment purposes is Monday, June 5, 2023, through Sunday, June 11, 2023.**

If a certified assessor audits the books and records of a business which claims to be a “qualified business” for 2023 assessment purposes, one of the things the assessor should check is whether the business had 30 or fewer employees during the week of June 5, 2023 through June 11, 2023.